

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

August 6, 2013

Via E-mail Mr. Victor Grifols Roura Chairman of the Board and Chief Executive Officer Grifols, S.A. Avinguda de la Generalitat, 152-158

Parc de Negocis Can Sant Joan Sant Cugat del Valles 08174

Barcelona, Spain

Re: Grifols, S.A.

Form 20-F for Fiscal Year Ended December 31, 2012

Filed April 5, 2013 File No. 001-35193

Dear Mr. Ruora:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg Senior Assistant Chief Accountant